



PHONE (513) 933-7205 • FAX (513) 228-3902
 FILING REQUIRED EVEN IF NO TAX DUE
 LATE FILING WILL RESULT IN PENALTY AND INTEREST CHARGES
 FOR YEAR ENDING DECEMBER 31, 2018 OR FOR FISCAL YEAR

BEGINNING: _____ ENDING: _____

FILE WITH:
 CITY OF LEBANON TAX DIV.
 50 S. BROADWAY
 LEBANON, OH 45036-1777
 ON OR BEFORE APRIL 15, 2019

IF YOU ARE A NEW BUSINESS,
 FILING FOR THE FIRST TIME
 OR HAVE MOVED SINCE THE
 LAST FILING DATE, PLEASE
 FURNISH CURRENT ADDRESS
 AND DATE OF MOVE.

MOVE IN: _____

MOVE OUT: _____

**DUE APRIL 15, 2019 OR
 15th DAY, 4th MONTH
 AFTER FISCAL YEAR END.**

REQUIRED:
 HAS THE IRS INCREASED
 YOUR TAX LIABILITY FOR
 ANY YEAR?.... ☐ YES ☐ NO
 IF SO, HAS AN AMENDED
 LEBANON RETURN BEEN
 FILED?..... ☐ YES ☐ NO

FOR OFFICE USE ONLY

PYMT AMOUNT

TYPE

Filing Status (Check One)

- ☐ C-Corporation
☐ S-Corporation
☐ LLC
☐ Partnership/Association
☐ Fiduciary (Trusts and Estates)

☐ Amended Return
 Tax Year: _____

ENTITY NAME AND ADDRESS (CORRECT IF NECESSARY)

FEDERAL ID NO.

LEBANON ACCOUNT NO.

BUSINESS TELEPHONE NO.

2018 LEBANON TAX RETURN

FOR OFFICE USE ONLY

1. ADJUSTED FEDERAL TAXABLE INCOME FROM PAGE 2 LINE 5

ATTACH COPIES OF FEDERAL RETURNS AND SCHEDULES \$ _____

2. AMOUNT OF LINE 1 APPORTIONED (% FROM STEP 5 SCHEDULE Y) %

3. TAXABLE INCOME (MULTIPLY LINE 1 BY LINE 2) \$ _____

4. ALLOWABLE PRIOR YEAR CARRYOVER LOSS \$ (_____)

5. AMOUNT SUBJECT TO LEBANON INCOME TAX, (LINE 3 minus LINE 4) \$ _____

6. TAX 1% OF LINE 5 \$ _____

7. TAX PAYMENTS AND CREDITS

a. ESTIMATES PAID ON THIS YEAR'S LIABILITY \$ _____

b. PRIOR YEAR OVERPAYMENT CREDITED TO TAX YEAR 2018 \$ _____

c. TOTAL CREDITS ALLOWABLE \$ _____

8. IF LINE 6 IS GREATER THAN LINE 7c PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN **2018 TAX DUE** \$ _____

a. PENALTY \$ _____ INTEREST \$ _____ LATE FILING FEE \$ _____ TOTAL \$ _____

b. TOTAL AMOUNT DUE (LINE 8 AND 8a) \$ _____

If amount due is LESS than \$10.00 you need not pay. No refunds are given under \$10.00.

9. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE

NO TAX REFUND OR CREDIT OF \$10.00 OR LESS SHALL BE COLLECTED OR CREDITED.

DECLARATION OF 2019 ESTIMATED INCOME TAX

THIS SECTION IS REQUIRED TO BE COMPLETED.

FAILURE TO PAY 90% OF YOUR 2019 ESTIMATED TAX DUE WITHIN 30 DAYS OF YOUR 2019 FISCAL YEAR END WILL RESULT IN PENALTY.

10. ENTER TOTAL ESTIMATED 2019 INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY 1% = TOTAL 2019 ESTIMATED TAX _____

11. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 10) \$ _____

12. TOTAL AMOUNT DUE AND PAYABLE TO LEBANON TAX DIVISION (LINE 8b PLUS LINE 11)

(MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF LEBANON) \$ _____

To pay by credit card you must complete the following:

Name _____ Daytime Phone Number _____

Check One: ☐ VISA ☐ MasterCard Card # (16 digits) _____ - _____ - _____ - _____ Exp. Date ____ / ____ Security Code _____

Total Amount Authorized \$ _____ For 2018 \$ _____ For 2019 Estimate \$ _____ Signature _____

FOR OFFICE USE ONLY

☐ I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

☐ CHECK BOX IF WE MAY DISCUSS THIS RETURN WITH YOUR TAX PREPARER.

SIGNATURE OF PERSON PREPARING RETURN

PREPARER'S FID

SIGNATURE OF OFFICER OR AGENT

DATE

PREPARER'S ADDRESS

TELEPHONE NUMBER

NAME AND TITLE

TELEPHONE NUMBER

SECTION A Adjusted Federal Taxable Income for S-Corporations, Partnerships and Corporations

1. Federal taxable income before net operating losses and special deductions per attached federal return (form 1120 Line 28; form 1120S, Schedule K, Line 18; form 1065, Schedule K, Page 5, Line 1; form 1041, Line 17; 990T, Line 30; form 1120-REIT, Line 20) . . . 1 \$ _____
2. Items not deductible (from line m below) 2 \$ _____
3. Items not taxable (from line z below) 3 \$ _____
4. Subtract line 3 from line 2 and enter the result here 4 \$ _____
5. Adjusted Federal taxable income (add lines 1 & 4) 5 \$ _____

SCHEDULE X Reconciliation with Federal Income Tax Return as Required by ORC Section 718

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Federally deducted losses from IRC 1221 or 1231 property dispositions \$ _____		n. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250) \$ _____	
b. Five percent of intangible income reported on line O, except that from IRC 1221 property dispositions \$ _____		o. Federally reported intangible income such as, but not limited to interest, dividends, patent and copyright income \$ _____	
c. Taxes based on income (State) \$ _____		p. Amount of Federal Tax Credit to the extent they have reduced corresponding operating expenses \$ _____	
d. Taxes based on income (City) \$ _____		q. Not previously deducted IRC Section 179 Expense \$ _____	
e. Guaranteed payments or accruals to or for current or former partners or members \$ _____		r. Partnership, S Corp, LLC, Corporations, charitable contributions \$ _____	
f. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors \$ _____		s. Other \$ _____	
g. Federally deducted amounts paid or accrued to or for qualified self-employed retirements plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corp entities \$ _____			
h. Rental activities by partnership, S Corp or LLC, Trusts, Corporations \$ _____			
i. Other \$ _____			
m. Total (Add lines a to i and Enter on line 2 above) \$ _____		z. Total (Add lines n to s and Enter on line 3 above) \$ _____	

SCHEDULE Y Business Apportionment Formula	A. LOCATED EVERYWHERE	B. LOCATED IN THIS CITY	C. PERCENTAGE (B ÷ A)
STEP 1. ORIGINAL COST OF REAL AND TANGIBLE PERSONAL PROPERTY	\$ _____	\$ _____	_____ %
GROSS ANNUAL RENTALS MULTIPLIED BY 8.	\$ _____	\$ _____	_____ %
TOTAL OF STEP 1.	\$ _____	\$ _____	_____ %
STEP 2. GROSS RECEIPTS FROM SALES MADE AND WORK OR SERVICES PERFORMED	\$ _____	\$ _____	_____ %
STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID	\$ _____	\$ _____	_____ %
STEP 4. TOTAL PERCENTAGES.			_____ %
STEP 5. AVERAGE PERCENTAGES (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED THEN ENTER ON LINE 2, PAGE 1)			_____ %

SCHEDULE Y-1 RECONCILIATION TO FORM W-3 (WITHHOLDING RECONCILIATION)

Total wages allocated to Lebanon (from Federal Return or apportionment formula) \$ _____

Total wages shown on Form W-3 (Withholding Reconciliation) \$ _____

Please explain any difference: _____

Are any employees leased in the year covered by this return? ☐ YES ☐ NO

If YES, please provide the name, address, and FID number of the leasing company _____

EXTENSION POLICY: Any business that has duly requested an automatic six month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for filing of a municipal income tax return. An extension of time to file is not an extension of time to pay.